

SPEED POST



F.No. 375/14/B/2019-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue.. 9/10/19....

Order No. 18/19-Cus dated 07-10-2019 of the Government of India passed by Smt. Mallika Arya, Principal Commissioner & Additional Secretary to the Government of India, under Section 129DD of the Custom Act, 1962.

Subject : Revision Application filed, under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal No.CC(A)Cus/D-I/Airport/ 651/ 2018-19 dated 24.01.2019 passed by the Commissioner of Customs (Appeals), New Customs House, Near IGI Airport, New Delhi-110037

Applicant : Mr. Raj Kumar Kukreja.

Respondent : Commissioner of Customs, IGI Airport, Terminal-3, Delhi-110037

ORDER

A Revision Application No. 375/14/B/2019-RA dated 22.02.2019 has been filed by Mr. Raj Kumar Kukreja, (hereinafter referred to as the applicant) against the Order-in-Appeal No. CC (A) Cus /D-I /Airport / 651/ 2018-19 dated 24.01.2019 passed by the Commissioner of Customs (Appeals), New Customs House, Near IGI Airport, New Delhi-110037. The Commissioner (Appeals) has upheld the order of the Additional Commissioner of Customs, IGI Airport, Terminal-3, New Delhi bearing noVIII (AP) 10/ P&I/ 1876-C/ Arrival/ 2018/ 19941 dated 17.05.2018 regarding seizure and confiscation of Rolex brand watch amounting to 25550 pounds (25550*91.95=Rs. 23,49,323/-). However he has reduced the redemption fine to Rs. 3 lacs under Section 125 of Customs Act, 1962 and penalty to Rs. 2 lacs under Section 112 of the Customs Act, 1962.

2. The Revision application has been filed on the ground that the order of the Commissioner (Appeals) is erroneous. The respondent has overlooked the discount of 2050 pounds given by shopkeeper while calculating the price of the watch. The applicant has requested for setting aside the redemption fine and penalty on the impugned goods.

3. Personal hearing was held on 19.09.2019. Shri D. S. Nagi, Advocate appeared for the applicant. He reiterated the grounds of appeal in the Revision Application. He submitted written submissions dated 24.09.2019 vide which he submitted a copy of detention receipt no. 22619 dated 14.02.2018 and a copy of email along with the purchase receipt which mentions a discount of 2050 pounds. No one appeared from the respondent's side, and no communication for adjournment has been received from them. Therefore the matter is being taken up on the basis of available evidence on record.

4. From the revision application it is evident that the applicant does not dispute the Commissioner (Appeals)'s order regarding levy of customs duty on the Rolex watch. His request is limited to the point that the discount of 2050 pounds should be taken into account and customs duty should be calculated on the depreciated value. He has requested for setting aside the redemption fine and penalty.

On examination of the relevant case records, the Commissioner (Appeal)'s order and the Revision Application, it is observed that the price of watch was taken from the invoice of

the impugned watch. The issue of discount was never raised before the Commissioner (Appeals) by the applicant. Since the applicant has not raised the issue of discount before Commissioner (Appeals), the same cannot be considered by the Government in Revision.

Considering the facts of the case, the Government holds that the Commissioner (Appeals) order is just and reasonable. Adequate relief has been granted to applicant vide the impugned order-in-appeal.

5. In view of the above discussions, the Government does not find any deficiency in the Commissioner (Appeals)'s order and the Revision Application filed by the applicant is rejected.


(Mallika Arya)

Additional Secretary to the Government of India

1. Mr. Raj Kumar Kukreja, 23, Feroze Gandhi Road, Lajpat Nagar-III, New Delhi-110024.


2. The Commissioner of Customs, IGI Airport Terminal-3 New Delhi-110037

Order No. 18/19-Cus dated 07-10-2019

Copy to:

1. The Commissioner of Customs (Appeals), New Custom House, Near IGI Airport T-3, New Delhi-110037.
2. PA to AS(RA)
3. Guard File.
4. Spare Copy

ATTESTED


9/10/19
(Nirmala Devi)

S.O (Revision Application)